

740

42A740

Department of Revenue

KENTUCKY INDIVIDUAL INCOME TAX RETURN

Full-Year Residents Only

 For calendar year or
other taxable year beginning _____, 2005, and ending _____, 200__

2005

 A. Spouse's Social Security Number
400004265

 B. Your Social Security Number
400004215

Name -- Last, First, Middle Initial (Joint or combined return, give both names and initials.)

CAESAR TEST J**CAESAR CLEO P**

Mailing Address (Number and Street or PO Box)

15 IDES OF MARCH PKWY

Apartment Number

City, Town or Post Office

FRANKFORT

State

KY

Zip Code

40601**TEST 3****FILING STATUS** (see instructions) **Field 0305**

1. ☐ Single
2. ☐ Married, filing separately on this combined return. (If both had income.)
3. ☒ Married, filing joint return.
4. ☐ Married, filing separate returns. Enter spouse's social security number above and full name here.

POLITICAL PARTY FUND

Designating \$2 will not change your refund or tax due.

| | | |
|----------------|---|---|
| | A. Spouse | B. Yourself |
| Democratic | (1) <input checked="" type="checkbox"/> | (4) <input checked="" type="checkbox"/> |
| Republican | (2) <input type="checkbox"/> | (5) <input type="checkbox"/> |
| No Designation | (3) <input type="checkbox"/> | (6) <input type="checkbox"/> |

Field 0305**Field 0305****INCOME**
 5 Enter amount from federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4
(If total of Columns A and B is \$25,736 or less, you may qualify for the Family
Size Tax Credit. See instructions.)
0.00**62255.00**

6 Additions from Schedule M, line 6.

0.00**0.00**

7 Add lines 5 and 6.

0.00**62255.00**

8 Subtractions from Schedule M, line 16

0.00**0.00**9 Subtract line 8 from line 7. This is your **Kentucky Adjusted Gross Income**.**0.00****62255.00**10 **Itemizers:** Enter itemized deductions from Kentucky Schedule A.**Non-itemizers:** Enter \$1,910 in Columns A and/or B.**0.00****4187.00**

11 Subtract line 10 from line 9. This is your Taxable Income.

0.00**58068.00**

12 Enter Tax from from Tax Table, Computation or Schedule J.

Check if from Schedule J. ☐**0.00****3183.00**13 Enter tax from Form 4972-K ☐ Schedule RCR ☐**0.00****0.00**

14 Add lines 12 and 13 and enter total here.

0.00**3183.00**

15 Enter amounts from page 2, Section A, lines 13A and 13B.

0.00**796.00**

16 Subtract line 15 from line 14. If line 15 is larger than line 14, enter zero.

0.00**2387.00**

17 Enter amounts from Page 2, Section B, lines 4A and 4B.

0.00**80.00**

18 Subtract line 17 from line 16. If line 17 is larger than line 16, enter zero.

0.00**2307.00**

19 Add tax amount(s) in Columns A and B, line 18 and enter here.

2307.0020 Check the box that represents your total family size (see instructions for lines 20 and 21) **Field 0320****1 2 3 4 X**21 Multiply line 19 by the **Family Size Tax Credit** decimal amount ____ (100%) and enter here**0.00**

22 Subtract line 21 from line 19.

2307.0023 Enter **Education Tuition Tax Credit** from Form 8863-K**75.00**

24 Subtract line 23 from line 22

2232.0025 Enter **Child and Dependent Care Credit**from federal Form 2441, line 9 **.00** X 20% (.20)**0.00**

26 Income Tax Liability. Subtract line 25 from line 24. If line 25 is larger than line 24, enter zero.

2232.0027 Enter **KENTUCKY USE TAX** from worksheet in the instructions.**68.00**28 Add lines 26 and 27. Enter here and on page 2, line 29. This is your **Total Tax Liability**.**2300.00**

Attach a complete copy of federal Form 1040 if you received

Farm, business, or rental income or loss. If not required, check here ☐

Do you wish to receive

a packet next year? (check one) 1 ☐ Yes 2 ☒ No

I, the undersigned, declare under penalties of perjury that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

12345

Your Signature (If joint or combined return, both must sign)

Spouse's Signature

Date Signed

601-555-5430

Telephone Number (daytime)

Typed or Printed Name of Preparer Other than Taxpayer

I.D. Number of Preparer

Date

REFUND/TAX PAYMENT SUMMARY

29 Enter Total Tax Liability from Page 1, line 28.

2300.00

30 (a) Enter Kentucky income tax withheld as shown on **attached**

2005 Form W-2(s), and other supporting statements.

30(a) **4340.00**

(b) Enter 2005 Kentucky estimated tax payments.

30(b)

(c) Enter Kentucky corporation income tax credit (KRS 141.420(3) (c))

30(c)

31 Add lines 30(a) through 30(c).

4340.00

32 If line 31 is larger than line 29, enter **AMOUNT OVERPAID** (see instructions).

2040.00

See instructions for a detailed description of funds.

33 Nature and Wildlife Fund Contribution

\$2 \$5 \$10 Other 0.00

34 Child Victims' Trust Fund Contribution

\$2 \$4 Other 0.00

35 Veterans' Program Trust Fund Contribution 0.00

36 Breast Cancer Research and Education Trust Fund Contribution 0.00

37 Add lines 33 through 36

.00

38 Amount of line 32 to be CREDITED to your 2006 ESTIMATED TAX

39 Subtract lines 37 and 38 from line 32. Amount to be REFUNDED TO YOU

2040.00

TAX PAYMENT SUMMARY

40 If line 29 is larger than line 31, enter **ADDITIONAL TAX DUE**

0.00

41 (a) Estimated tax penalty

(c) Late payment penalty

Check if Form 2210-K attached

(d) Late filing penalty

(b) Interest

(e) Add lines 41(a) through 41(d).

Enter here 41(e)

42 Add lines 40 and 41(e) and enter here. This is the **AMOUNT YOU OWE**

0.00

Make check payable to Kentucky State Treasurer. Write your Social Security number and "KY Income Tax—2005" on the check.

Staple check on top of attached wage and tax statements on page 1.

SECTION A: BUSINESS INCENTIVE AND OTHER TAX CREDITS

| | A. Spouse | B. Yourself (or Joint) |
|---|-----------|------------------------|
| 1 Enter nonrefundable Kentucky corporation income tax credit (KRS 141.420(3)) | | |
| 2 Enter skills training investment credit (attach copy(ies) of certification). | | |
| 3 Enter historic preservation restoration credit. | | |
| 4 Enter credit for tax paid to another state (attach copy of return(s) filed with other state). | | |
| 5 Enter unemployment credit (attach Schedule UTC). | | |
| 6 Enter recycling and/or composting equipment credit (attach Schedule RC). | | 796.00 |
| 7 Enter Kentucky Investment Fund credit (attach copy(ies) of certification). | | |
| 8 Enter credit for purchases of Kentucky coal used for generating electricity. | | |
| 9 Enter qualified research facility credit (attach Schedule QR). | | |
| 10 Enter GED Incentive credit (attach Form DAEL-31). | | |
| 11 Enter environmental remediation credit (Brownfields). | | |
| 12 Enter biodiesel credit. | | |
| 13 Add lines 1 through 12, Columns A and B. Enter here and on page 1, line 15. | | 796.00 |

SECTION B: PERSONAL TAX CREDITS

| | Check Regular | Check both if 65 or over | Check both if blind | |
|--|-------------------------------------|--------------------------|--------------------------|--|
| 1 (a) Credits for yourself: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Enter number of boxes checked on line 1 |
| (b) Credits for spouse: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 02 |
| 2 DEPENDENTS | | | | 2. Enter number of dependents who: |
| | Dependent's | Dependents | * check if qualifying | lived with you |
| First Name | Last Name | social security number | relationship to you | 02 |
| SALLY | CAESAR | 400553015 | SON | did not live with |
| JULIUS | BRUTUS | 900934015 | DAUGHTER | you (see instr) |
| | | | | 00 |
| | | | | other dependents |
| | | | | 00 |
| 3 Add total number of credits claimed on lines 1 and 2. If married filing separately on a combined... return (Filing Status 2), Each taxpayer must claim his or her own credits from line 1, divide the credits on line 2, and enter the totals in Boxes 3A and 3B. All other filers enter the amount from line 3 in Box 3B. | | | | 3. Total Credits |
| 4 Multiply credits on lines 3A by \$20 and enter on line 4A. Multiply credits on lines 3B by \$20 and enter .. on line 4B. Enter here and on page 1, line 17, Columns A and B. | | | | 00 3A 04 3B |
| | | | | X \$20 X \$20 |
| | | | | 00 4A 80 4B |

SECTION C — FAMILY SIZE TAX CREDIT (List the name and Social Security number of qualifying children that are not claimed as dependents in Section B.)

First name Last name Social Security number First name Last name Social Security number

SCHEDULE A**Form 740**

Department of Revenue

KENTUCKY ITEMIZED DEDUCTIONS

➤ Attach to Form 740. ➤ See instructions.

2005

Enter name(s) as shown on Form 740, page 1.

CAESAR TEST J & CLEO P

Your Social Security Number

400-00-4215

Do not include expenses reimbursed or paid by others.

**Medical and
Dental
Expenses**

1. Medical and dental expenses 1
2. Enter 7.5% (.075) of the amount from Form 740, line 9 2
3. Total medical and dental. Subtract line 2 from line 1. If zero or less, enter -0- 3

Taxes

Note:
Sales and use
taxes are not
deductible.

4. Local income taxes (do not include state income tax) 4 **1197.00**
5. Real estate taxes 5 **640.00**
6. Personal property taxes 6
7. Other taxes (list) 7
8. Total taxes. Add lines 4 through 7. Enter here 8 **1837.00**

**Interest
Expense**

Note:
Personal
interest
is not deductible.

9. Home mortgage interest and points reported to you on federal Form 1098 9 **1700.00**
10. Home mortgage interest not reported to you on federal Form 1098 (if paid to an individual, show that person's name and address) 10
11. Points not reported to you on federal Form 1098 (see instructions for special rules) 11
12. Investment interest (attach federal Form 4952 if required) 12
13. Total interest. Add lines 9 through 12. Enter here 13 **1700.00**

Contributions

Note:
For any contri-
bution of \$250
or more, see
instructions.

14. Contributions by cash or check 14 **250.00**
15. Other than cash or check (attach federal Form 8283 if over \$500) 15 **400.00**
16. Artistic charitable contributions deduction (attach schedule) 16
17. Carryover from prior year 17
18. Total contributions. Add lines 14 through 17. Enter here 18 **650.00**

**Casualty and
Theft Losses**

19. Enter amount from attached federal Form 4684, Section A, line 16 19
20. Enter 10% (.10) of the amount from Form 740, line 9 ... 20
21. Total casualty or theft loss(es). Subtract line 20 from line 19. If zero or less, enter -0- 21

**Job Expenses
and
Most Other
Miscellaneous
Deductions**

22. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach federal Form 2106 or 2106-EZ if applicable) list 22
23. Tax preparation fees 23
24. Other (investment, safe deposit box, etc.) list 24
25. Add the amounts on lines 22, 23 and 24. Enter here ... 25
26. Enter 2% (.02) of the amount from Form 740, line 9 26
27. Total. Subtract line 26 from line 25. If zero or less, enter -0- 27

**Other
Miscellaneous
Deductions**

28. Other (see instructions) list 28

**Total Itemized
Deductions**

29. Add lines 3, 8, 13, 18, 21, 27 and 28. Enter here 29 **4187.00**

★ If single or married filing jointly and your income for Form 740, Column B does not exceed \$145,950, enter total itemized deductions on Form 740, line 10, Column B.

★ All others go to page 2.

If the amount on Form 740, line 13, exceeds \$145,950 (\$72,975 if married filing separately on a combined return or separate returns), skip Part I and complete Part II.

PART I—DIVIDING DEDUCTIONS BETWEEN SPOUSES

Use this schedule if married filing separately on a combined return.

| | |
|--|--------|
| 1. Total itemized deductions from page 1, line 29..... | .00 |
| 2. Percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B) | 0.00 % |
| 3. Percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B) | 0.00 % |
| 4. Percent on line 1 times total deductions entered on page 1, line 29 (enter here and on Form 740, line 10, Column A) | 0.00 |
| 5. Percent on line 2 times total deductions entered on page 1, line 29 (enter here and on Form 740, line 10, Column B) | 0.00 |

PART II—ITEMIZED DEDUCTIONS LIMITATION SCHEDULE

Use this schedule if the adjusted gross income on Form 740, line 9, exceeds \$145,950 (\$72,975 if married filing separately on a combined return or separate returns).

| | A. Spouse | B. Yourself (or Joint) |
|--|-----------|------------------------|
| <ul style="list-style-type: none"> If married filing separately on a combined return, enter in Column A the percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B); enter in Column B the percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B). If single, married filing a joint return or married filing separate returns, enter 100% in Column B. | | |
| 1. Multiply the amount on Schedule A, line 29, by the percent of income shown in Columns A and/or B | 1. | 1. |
| 2. Add the amounts on Schedule A, lines 3, 12 and 21, plus any gambling losses included on line 28 and multiply by the percent of income shown in Columns A and/or B | 2. | 2. |
| <i>Note: Be sure your total gambling losses are clearly identified on line 28.</i> | | |
| 3. Subtract the amount on line 2 from the amount on line 1. (If the result is zero, STOP HERE; enter the amount from line 1 above on Form 740, line 10.) | 3. | 3. |
| 4. Multiply the amount on line 3 above by 80% (.80) | 4. | 4. |
| 5. Enter the amount from Form 740, line 9 | 5. | 5. |
| 6. Enter \$145,950 (\$72,975 if married filing separately on a combined return or separate returns) | 6. | 6. |
| 7. Subtract the amount on line 6 from the amount on line 5. (If the result is zero or less, STOP HERE; enter the amount from line 1 above on Form 740, line 10.) | 7. | 7. |
| 8. Multiply the amount on line 7 above by 3% (.03) | 8. | 8. |
| 9. Compare the amounts on lines 4 and 8 above. Enter the smaller of the two amounts here | 9. | 9. |
| 10. Total itemized deductions. Subtract the amount on line 9 from the amount on line 1. Enter the result here and on Form 740, line 10 | 10. | 10. |

**KENTUCKY SCHEDULE 8863K
EDUCATION TUITION TAX CREDIT**

2005

Enter name(s) as shown on Form 740 / 740-NP, page 1.

Your Social Security Number

CAESAR TEST J & CLEO P

400004215

Part I

Answer the questions below to determine your eligibility for the Kentucky Education Tuition Tax Credit.

YES NO

- Are any of the expenses claimed in Part I or Part II of federal Form 8863 from an eligible Kentucky educational institution? X
- Are any of the expenses claimed on federal Form 8863 for undergraduate studies? X
- Is your filing status single; married, filing separately on a combined return; or married filing joint return? X

If you answered "No" to any of the questions above, STOP you do not qualify for this credit. If you answered "Yes" to all questions above, go to Part II.

Part II Hope Credit

(List only qualified Kentucky institutions below.)

| 1 (a) Student Name | (b) Student SSN | (c) Name and Address of Kentucky Institution | (d) Qualified expenses | (e) Tentative Hope Credit. (See instructions) |
|--------------------|--|---|---------------------------|--|
| | | | | \$ |
| | | | | \$ |
| 2. | Tentative Hope Credit. Add amounts on line 1, column (e) | | | \$ |

Part III Lifetime Learning Credit

(List expenses for undergraduate studies only.)

| 3 (a) Student Name | (b) Student SSN | (c) Name and Address of Kentucky Institution | (d) Qualified expenses | (e) Tentative Lifetime Credit. (See instructions) |
|--------------------|---|---|---------------------------|--|
| CLEO P. CAESAR | 400004253 | KENTUCKY STATE UNIV FRANKFORT KY 40601 | \$1,500.00 | \$ 1,500.00 |
| 4. | Add the amounts on line 3, column (e) and enter total here. | | | \$ 1,500.00 |
| 5. | Enter the smaller of line 4 or \$10,000 | | | \$ 1,500.00 |
| 6. | Tentative Lifetime Learning Credit. Multiply line 5 by 20% (.20), enter here, and go to Part IV | | | \$ 300.00 |

Part IV Allowable Education Credits

- | | |
|---|------------|
| 7. Tentative education credits. Add lines 2 and 6. | \$ 300.00 |
| 8. Enter decimal amount from Federal Form 8863, line 12. <i>Note: If federal Form 8863, line 12, is blank, skip line 8 and enter amount from line 7 on line 9.</i> | |
| 9. Multiply line 7 by decimal amount on line 8 and enter here. | \$ 300.00 |
| 10. Multiply amount on line 9 by 25% (.25) and enter total here. This is your allowable Kentucky Education Tuition Tax Credit. | \$ 75.00 |
| 11. Enter the amount from 2005 Form 740, page 1, line 22 (Form 740-NP, page 1, line 22). | \$ 2307.00 |
| 12. Enter the smaller of line 10 or line 11 here and on Form 740, page 1, line 23 (Form 740-NP, page 1, line 23). | \$ 75.00 |
| 13. If line 11 is less than line 10, subtract line 11 from line 10 and enter here. This is the amount of credit available for carry forward to your 2006 Kentucky return. | \$ |

| | | | | | | | |
|--|--|----------------|--|-------------------------------------|--|-----------------------------------|--|
| For the year Jan. 1-Dec. 31, 2005, or other tax year beginning | | , 2005, ending | | , 20 | | OMB. No. 1545-0074 | |
| Label (See instructions on page 16.) Use the IRS label. Otherwise, please print or type. | L Your first name and initial | Last name | | | | Your social security number | |
| | A TEST J | CAESAR | | | | 400-00-1015 | |
| | B If a joint return, spouse's first name and initial | Last name | | | | Spouse's social security number | |
| | E CLEO P | CAESAR | | | | 400-00-2015 | |
| | H Home address (number and street). If you have a P.O. box, see page 16. | Apt. no. | | | | You must enter your SSN(s) above. | |
| E | 15 IDES OF MARCH PKWY | | | | | | |
| | City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. | | | | | | Checking a box below will not change your tax or refund. |
| Presidential Election Campaign | Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) | | | | <input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse | | |
| Filing Status Check only one box. | 1 <input type="checkbox"/> Single | | 4 <input type="checkbox"/> Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. | | | | |
| | 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) | | | | | | |
| | 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. | | | | | | |
| | | | 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see page 17) | | | | |
| Exemptions If more than four dependents, see page 18. | 6 a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a | | | | | | Boxes checked on 6a and 6b 2 |
| | b <input checked="" type="checkbox"/> Spouse | | | | | | No. of children on 6c who: |
| | c Dependents: | | | | | | <input checked="" type="checkbox"/> lived with you <input checked="" type="checkbox"/> did not live with you due to divorce or separation (see page 18) |
| | (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) Check if qualifying child for child tax credit (see pg 18) | | |
| | SALLY | CAESAR | 400-55-3015 | DAUGHTER | <input checked="" type="checkbox"/> | | |
| JULIUS | BRUTUS | 900-93-4015 | SON | <input checked="" type="checkbox"/> | | | |
| | | | | | | | Dependents on 6c not entered above |
| | d Total number of exemptions claimed | | | | | | Add numbers on lines above 4 |
| Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a W-2, see page 19. Enclose, but do not attach, any payment. Also, please use Form 1040-V. | 7 Wages, salaries, tips, etc. Attach Form(s) W-2 | | | | | 7 | 62,000 |
| | 8 a Taxable interest. Attach Schedule B if required | | | | | 8a | 390 |
| | b Tax-exempt interest. Do not include on line 8a | | | | | 8b | |
| | 9 a Ordinary dividends. Attach Schedule B if required | | | | | 9a | |
| | b Qualified dividends (see page 20) | | | | | 9b | |
| | 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20) | | | | | 10 | |
| | 11 Alimony received | | | | | 11 | |
| | 12 Business income or (loss). Attach Schedule C or C-EZ | | | | | 12 | |
| | 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> | | | | | 13 | |
| | 14 Other gains or (losses). Attach Form 4797 | | | | | 14 | |
| | 15 a IRA distributions | | | | | 15a | |
| | b Taxable amount (see page 22) | | | | | 15b | |
| | 16 a Pensions and annuities | | | | | 16a | |
| | b Taxable amount (see page 22) | | | | | 16b | |
| | 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | | | | | 17 | |
| | 18 Farm income or (loss). Attach Schedule F | | | | | 18 | |
| | 19 Unemployment compensation | | | | | 19 | |
| | 20 a Social security benefits | | | | | 20a | |
| | b Taxable amount (see page 24) | | | | | 20b | |
| | 21 Other income | | | | | 21 | |
| 22 Add the amounts in the far right column for lines 7 through 21. This is your total income | | | | | 22 | 62,390 | |
| Adjusted Gross Income | 23 Educator expenses (see page 26) | | | | | 23 | |
| | 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ | | | | | 24 | |
| | 25 Health savings account deduction. Attach Form 8889 | | | | | 25 | |
| | 26 Moving expenses. Attach Form 3903 | | | | | 26 | |
| | 27 One-half of self-employment tax. Attach Schedule SE | | | | | 27 | |
| | 28 Self-employed SEP, SIMPLE, and qualified plans | | | | | 28 | |
| | 29 Self-employed health insurance deduction (see page XX) | | | | | 29 | |
| | 30 Penalty on early withdrawal of savings | | | | | 30 | |
| | 31 a Alimony paid b Recipient's SSN | | | | | 31 | |
| | 32 IRA deduction (see page XX) | | | | | 32 | |
| | 33 Student loan interest deduction (see page XX) | | | | | 33 | 135 |
| | 34 Tuition and fees deduction (see page XX) | | | | | 34 | |
| | 35 Domestic production activities deduction. Attach Form 8903 | | | | | 35 | |
| | 36 Add lines 23 through 31a and 32 through 35 | | | | | 36 | 135 |
| | 37 Subtract line 36 from line 22. This is your adjusted gross income | | | | | 37 | 62,255 |